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厦门大学

博士学位论文

税收效率的非正式约束问题研究

A Study of the Issue of Informal Institutions on

Taxation Efficiency

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内 容 摘 要

税收效率是税收理论研究的一个十分重要内容。从一定意义上说,对税制改革、征管改革、立法改革、税收成本等问题的研究,最终都要归结到如何更好地实现税收效率,充分发挥税收职能作用,更好地为实现国家职能服务上来。而在非正式约束影响税收效率的前提下,从非正式约束视角寻求税收高效率的实现之道,不但有利于拓宽税收理论研究范围,增强理论的实用性,而且有利于保障税制设计的可操作性与被接受程度,减少制度优化过程中的不必要效率损失。因此,对这一问题展开研究,有着十分深刻的理论与实践意义。论文共分七章:

第一章 导论。阐述论文的选题背景、研究意义和方法,介绍论文的结构布局,并对论文的创新和不足之处作了自我评介。

第二章 税收效率概念释义。针对我国当前对税收效率概念的不同理解,从税收本质出发,在区分税收效率内容与税收效率评价体系的基础上,对税收效率概念进行了重新界定,以为后面分析奠定必要基础。

第三章 非正式约束的基本内涵。在指出现有非正式约束定义存在缺陷的同时,重点强调了非正式约束的实际功能性,并对其主要特征及功能作用进行了简单概括。

第四章 非正式约束影响税收效率的内在逻辑。本章主要包括三部分内容:第一部分主要从效率目标内在的层次性出发,指出税收效率实质包括相互独立却又内在联系的理论效率、税制效率以及执行效率三个层面。并从三者之间相关联系的角度得出了非正式约束影响税收效率的可能性证明;第二部分则在论证税收效率具有以规范性评判为主的特征基础上,对从非正式约束角度认识税收效率问题进行了必要性证明;第三部分基于对“经济人假定”自身存在的片面性以及我国对其理解上的偏差方面的分析,

从理论前提角度论证了从非正式约束角度认识税收效率问题的重要意义。

第五章 我国现有非正式约束概述。在综述已有研究的基础上，区分了非正式约束本质与非正式约束表现，指出我国现有非正式约束事实是在传统非正式约束的“实用理性”本质前提下，由传统非正式约束与近现代行为规则所具体组成的复合体系。由于我国当前客观存在的二元经济结构，我国现有非正式约束的行为模式就相应具有了矛盾性、复杂性的基本特征。

第六章 我国非正式约束影响税收效率的具体表现。在对现有非正式约束的上述认识基础上，分别从理论效率、税制效率以及执行效率三个方面，论述了非正式约束影响税收效率的具体表现。

第七章 非正式约束视角下对提高税收效率的几点思考。这是本文的结语。针对非正式约束对税收效率的影响，从非正式约束角度提出了提高税收效率应注意的几个方面。

论文的创新之处主要体现在：

1、将相关学科的研究成果引入到了税收理论分析之中，实现了学科间的必要交叉；

2、在重新界定税收效率与非正式约束内涵的基础上，通过对税收效率的层次性划分，为非正式约束影响税收效率提供了必要的逻辑证明，从而实现了分析结构的连贯与完整。

3、通过区分非正式约束本质与非正式约束表现，将非正式约束对税收效率的这种影响与社会经济环境挂起钩来，从而避免了由于强调非正式约束作用而可能引起的意识决定论倾向，并在一定意义上为马克思主义唯物辩证法的科学性与真理性提供了一个税收方面的注脚。

关键词：税收效率；非正式约束；影响

Abstract

Taxation efficiency is an import part of the research on taxation theories. In a certain sense, the research on taxation system reforms, tax collection and administration reforms, legislative reforms and taxation costs all boils down to how to achieve taxation efficiency and allow taxation to play a full functional role and to facilitate the performance of the state's functional services. On the premise that informal institutions affect taxation efficiency, exploring the way to seek high taxation efficiency from the perspective of informal institutions is not only conducive to the expansion of the scope of research on taxation theories and to the enhancement of the practicality of the theories, but also helps to ensure the operability and acceptance of the taxation system design, and reduces unnecessary efficiency loss during the process of system optimization. Therefore, studies of this issue carry profound theoretical and practical significance. This paper consists of seven chapters:

Chapter I: Introduction. This chapter expounds the background of the research topic selection, research significance and methodology, provides an overview of the paper's structural layout, and conducts a self-assessment of the paper's innovations and deficiencies.

Chapter II: Interpretation of the Concept of Taxation Efficiency. In response to the current diverse understandings of the concept of taxation efficiency in China, this paper begins with a probe of the nature of taxation and redefines the concept of taxation efficiency on the basis of distinguishing the content of taxation efficiency from the assessment system of taxation efficiency, thereby providing the necessary foundation for subsequent analysis.

Chapter III: Basic Connotation of Informal Institutions. This chapter points out the existing deficiency of the present definition of the concept of informal institutions, stresses the practical functionality of informal institutions, and summarizes its major features and functional role.

Chapter IV: Inherent Logic of Informal Institutions Affecting Taxation Efficiency. This chapter consists of three parts. Part 1 starts with the intrinsic layers of efficiency objectives and points out that the essence of taxation efficiency contains three mutually-independent yet intrinsically-connected aspects – theoretical efficiency, taxation system efficiency, and implementation efficiency. From the perspective of the interconnection among the three aspects, the paper derives the proof of the probability of informal institutions affecting taxation efficiency; Part 2, on the basis of demonstrating that taxation efficiency has the characteristics centering on normative appraisal, substantiates the necessity of perceiving the taxation efficiency issue from the perspective of informal institutions; Part 3, on the basis of analyzing the inherent one-sidedness of the “Economic Man Hypothesis” and China’s deviation in understanding this hypothesis and from the standpoint of the theoretical premise, demonstrates the critical significance of perceiving the taxation efficiency issue from the perspective of informal institutions.

Chapter V: Overview of China’s Current Informal Institutions. On the basis of providing an overview of the existing research, this chapter points out that China’s current informal institutions are actually a compound system consisting of traditional informal institutions and modern and contemporary behavioral rules on the premise of the nature of the “practical reason” of traditional informal institutions. Due to the objective existence of a dual economic structure in China at the present time, the behavioral model of

China's current informal institutions has the basic characteristics of paradoxicality and complexity.

Chapter VI: Specific Manifestations of China's Informal Institutions Affecting Taxation Efficiency. On the basis of the above perception of the current informal institutions, this paper elaborates on the specific manifestations of informal institutions affecting taxation efficiency in three aspects – theoretical efficiency, taxation system efficiency, and implementation efficiency.

Chapter VII: Certain Thoughts on Improving Taxation Efficiency from the Perspective of Informal Institutions. This chapter is the concluding part of this paper; from the perspectives of informal institutions, it points out the areas in the improvement of taxation efficiency which requires greater attention.

The innovations of this paper mainly lie in the following areas:

1. It incorporates research findings in related disciplines into the analysis of taxation theories, and creates a necessary inter-disciplinary linkage.
2. On the basis of redefining the connotations of taxation efficiency and informal institutions, this paper, through a layer division of taxation efficiency, provides a necessary logical proof of informal institutions affecting taxation theory, thereby achieving the consistence and integrity of the analytical structure.
3. By distinguishing the nature of informal institutions and the manifestations of informal institutions, this paper creates a linkage between the effect of informal institutions on taxation efficiency and the socioeconomic

environment, thereby evading the tendency of conscious determinism, which might arise from the stress of the effect of informal institutions, and in a certain cense, providing a footnote for the scientificity and truth of Marxist materialistic dialectic in taxation.

Keyword: Taxation Efficiency; Informal Institutions; Effect

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